

Amortization

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A reduction in the value of [Intangible Asset](#) over time, normally required to sustain particular sales.

It is similar to [Depreciation of Tangible Assets](#).

A popular example is [Amortization of R&D](#) in case it is capitalized (see [R&D record in P&L](#)).

See also

[Business](#) / [Business Administration](#) / [Financial Management](#) / [Financial Accounting](#)

[[Depreciation](#)]

[[R&D record in P&L](#)]